

SENATE No. 1681

The Commonwealth of Massachusetts

PRESENTED BY:

Donald F. Humason, Jr.

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to gun safe tax deductions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/28/2019</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>2/1/2019</i>

SENATE No. 1681

By Mr. Humason, a petition (accompanied by bill, Senate, No. 1681) of Donald F. Humason, Jr., David F. DeCoste and David Allen Robertson for legislation relative to gun safe tax deductions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1540 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act relative to gun safe tax deductions.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as
2 most recently amended by section 62 of chapter 68 of the acts of 2014, is hereby further
3 amended by adding the following subparagraph:-

4 (17) The amount equal to the amount of a purchase of a gun safe; provided however, that
5 such deduction shall not exceed \$2,000 for a single person, for a married person filing a separate
6 return of a head of household, or a married couple filing a joint return.